EXHIBIT 3



March 21, 2003

Mr. Edward Cottingham Ness Motley 28 Bridgeside Boulevard Mt. Pleasant, SC 29464

RE: Washington State University – Krueger / McAllister

Dear Mr. Cottingham:

The following is a list of bulk samples from the above referenced project in which we have identified the manufacturer of the asbestos containing surface treatment material.

Sample #

Manufacturer / Product

1) 8JES-EHS-980027-A

W.R. Grace / Zonolite Acoustical Plastic

2) 9JES-EHS-980027-B

W.R. Grace / Zonolite Acoustical Plastic

If you have any questions regarding this report, please do not hesitate to give me a call.

Sincerely,

William E. Longo, Ph.D.

WEL/mac

cc: M30689-008,009